Chelmsford Reforms in 1919, the Local Self-Government became a provincial subject. The Madras Village Panchayat Act was passed in 1920, with functions of 1. construction and maintenance of roads, villages and bridges, buildings; 2. lighting of streets; 3. construction of drains; 4. cleaning of streets, removing of prickly pear, construction of latrines, construction, maintenance and repair of burning and burial grounds; 5. sinking wells and making bathing ghats; 6. control of cattle stands, and thrashing floors; 7. Control of rest houses; 8. extension of village sites; 9 enforcement of vaccination; 10. registration of births and deaths; 11. maintenance of latrines; 12. construction of pounds; and 13. maintenance of other public utility services, delegated powers from Local Boards such as control over markets and cart-stands, control of fisheries, establishment and maintenance of village schools, provision of medical relief, etc. 642 623

As the legislation of 1920 was only an enabling one, and not a compulsory measure, village Panchayats could not make much headway. By the end of 1924-25, their number was only 579, but, later on they were able to make progress, because of the appointment of a Registrar-General of Panchayats. Mr. N. Gopalswami Iyengar was the first Registrar-General, and he was rightly regarded as the father of the modern Panchayat Movement in Madras. The development of Panchayats during this period had to depend mostly on the efforts of honorary organisers as there was no regular subordinate supervisory staff under the Registrar-General. This Act fixed the age limit of a voter at 25 and prescribed 7 to 15 members to a Panchayat. It did not provide for any reservation of seats to minorities or for ex-officio membership of the village officials. Even on the testimony of their administration reports there were no regular meetings in several Panchayats. Most of them had not even establishments of their own. Often, the President of the Panchayat used to do all the clerical work. But all the same, the period from 1920 to 1930 was considered to be the Golden Age of Panchayats, in Madras. The number of Panchayats increased from 579 in 1924-25 to 4,479 in 1931-32. 611

There were certain inherent defects in the Madras Village Panchayats Act of 1920, which hindered their progress. Functions like the removal of noxious plants from village sites, performance of kudimaramat work, distribution of water, the maintenance of watch over crops, sanitation and conservancy, repairs of drinking water services and provision of educational facilities, control over village artisans, etc. were entrusted to them (Sec. 12.). But their 647 623 652

652 financial position was very precarious (Sec. 25). The Act did not
623 provide for any compulsory taxes, though many sources were
642 suggested. Most of the Panchayats depended on collections from marriages, kolagaram taxes, taxes on artisans and loans, oil-mills, factories, rice mills, market fees and collections from temporary stalls and festivals etc. No coercion in the matter of these collections was ever allowed. The Registrar-General of Panchayats was in charge of supervision and control of these bodies.

642 The position was changed in 1930 with the passing of the Madras
623 Local Boards Act. While the existing office of the Registrar-General of Panchayats was abolished, in its place the office of the Inspector of Local Boards and Municipal Councils was created with four Deputy Commissioners under him. For every district, a District Panchayat Officer and under him one or two Assistant Panchayat Officers were usually sanctioned.

A. Structure: With regard to the functions of the village Panchayat, there was no change. Even the electoral qualifications were the same as for the District Boards and Legislatures. Only the number of members was changed from 8 to 16 instead of from 7 to 15. But, even this had nothing to do with the proportion of local population in the village. Another change was the provision of reserve seats for Christians, Muslims and Harijans in the Panchayats. By section 49, a provision was made to supersede a Panchayat for one year or so, if its working was not satisfactory.

652 **B. Finance**: There was some improvement with regard to the
651 resources of the Panchayat. From 1930, 1/6 of the land cess was granted to Panchayats and from 1934, the period of the abolition of the Taluka Boards, this was increased to 1/5. Besides this, there was provision for house tax, sales tax, profession tax, festival tax, Pilgrim tax, tax on cart-stands, bus stands, fishery rentals, grass sales proceeds, fees from public markets, slaughter houses, licences from D. N. O. trades, fairs and festivals, ferry rentals, warrant and destraint fees, magisterial fines, fines for encroachment, fees from Public Resort Act, Food Adulteration Act, Town Nuisance Act, as extended from the District Municipalities Act, etc. (Vide Schedule 4 of the M. L. B. Act of 1930). To these later on, were added the entertainment tax, stamp duties, registration surcharges, income from usufruct of avenues, scavenging fees, grants-in-aid of education, public health, medical help, libraries, water supply, and public works. For long time the land cess remained to

be the main source of income to Local Boards, mainly the District Boards and Panchayats. 652 651

Besides these, there were other non-tax receipts like fees for choultries, scavenging rates, rates on threshing floors, sale proceeds of rubbish, sweeping, manure, grass on tank beds, and vezel, duties on harvested fields, fisheries, silt in the river bed, etc. The village annual fund called "Samudayam" existed in the Tamil Villages. Then there were special taxes like Kolagram or Mahimai for measurement, Kudi maramat for irrigation purposes, octroi and sales tax of 5½% on commodities, brought and sold in the village.

C. Functions: These were: 1. obligatory and 2. optional. 623 (Sections 112, 115 and 121).

Obligatory: The obligatory functions of the Panchayats were mentioned in Schedule 5 of the M. L. B. Act of 1930. They were: (a) the construction and maintenance of public roads within the limits of the village other than the portion of the district, (a') the establishment and maintenance of choultries within the limits of the village, (b) the lighting of all public roads and public places, (c) the opening and maintenance of libraries, (d) the construction of drains and disposal of drainage water and sewage, (e) the cleansing of streets, the removal of rubbish heaps, jungle growth and prickly-pear, the filling in of unused wells, insanitary ponds, pools, ditches, pits or hollows and other improvements of the sanitary condition of the village, (f) the provision of public latrines and arrangements to cleanse latrines whether public or private, (g) the opening and maintenance of burial and burning grounds, (h) the sinking and repairing of wells, the excavation, repair and maintenance of ponds or tanks for supply of water for drinking, washing and bathing purposes and the construction of bathing ghats, (i) the opening and maintenance of public slaughter house, (j) the opening and maintenance of public markets, other than classified as District Board markets, (k) the control of fairs and festivals other than fairs and festivals of the District Boards, serving the needs of an area wider than the village, which were classified as fairs and festivals, (l) the opening and maintenance of centres of physical culture, and (m) the opening and maintenance of parks.

Optional Duties: These were: (a) the planting and preservation of avenues on all public roads in the village not being district roads, (b) the opening and maintenance of public landing places, halting places and cart-stands, (c) the control of

623 threshing floors, topes, and other porambokes used by the villagers in common, (d) the extension of village-sites and regulation of building, (f) the registration of births and deaths, (g) the control of pounds, (h) village protection, (i) improvement of agricultural stock and agriculture, (j) the promotion and encouragement of cottage industries, (k) the opening and maintenance of elementary schools, (l) the establishment and maintenance of Panchayat dispensaries, (m) gratuities to its officers and servants, (n) contribution to Joint Committee under Section 30 for any purpose in which the Panchayat is jointly interested and all other measures of public utility calculated to promote the safety, health, comfort or convenience of the inhabitants of the village, which are not included in any of the clauses relating to the District Board (vide Schedule 5 of the M. L. B. Act, 1930).

[652] **D. Supervision and Control:** The Panchayats were to submit copies of their budgets to the District Board, to the Collector and to the Inspector of Local Boards at Madras. The District Board and the District Panchayat Officer were expected to scrutinise the several items of income and expenditure.

The District and Assistant Panchayat Officers were to supervise the working and report on their progress to the Inspector of Local Boards. The reports of the minutes of the meetings would be recorded and reported to the District Board. Whenever a Panchayat was not working properly, and continued to be in an unsatisfactory condition for long, Section 45-A provided for the supersession of that body for an year and sometimes to another six months, when the administration would be entrusted to a special officer.

642 623 [622] [624] [651] In 1941, the advisory regime in Madras wanted to introduce some reform in the matter of Panchayats and as such prepared a bill with the following provisions:— 1. introduction of ex-officio membership of the village headman, who was also to be eligible for Presidentship, 2. creation of whole-time executive officers for major Panchayats and the appointment of Village Karanams as Honorary Executive Officers of minor Panchayats, 3. supervision and control of Panchayats by the District Collector, the Revenue Board being the co-ordinating body over the Collector, 4. compulsory levy of a house tax and an additional levy of 3 pies of land cess, and 5. provision for the appointment of a nominated Panchayat. A Committee was appointed to examine this bill. This advisory Committee reported that 1. the District Collector should be entirely divorced from Panchayat administration, 2. the Board of Revenue need have nothing to do with the Panchayats, and instead the post of a Registrar-General should

PART II

Facts Revealed by the Survey

623 652 125 The Village Panchayats were in the grades according to their annual income. The 1st, 2nd and 3rd grade Panchayats, which were collectively called major Panchayats, had their annual income between Rs. 20,000 and Rs. 30,000; between Rs. 10,000 and Rs. 20,000; and between Rs. 5,000 and Rs. 10,000 respectively. Minor Panchayats had their annual income of Rs. 5,000 or less.

The villages selected for inquiry were the following :—

(1) Anantpur District :—Brahmanayeleru; Bukkapatnam; Bukkarayasamudram; Dharmavaram, Gooty, Gorantala, Guntakal, Kadiri, Konakundal, Lepakshi, Penu Konda.

(2) East Godavari District :—Alamuru; Amalapuram, Avidi, Balantram, Bodasakurru, Kapileswarapuram, Kothapeta, Mandapeta, Palivela, Pulletikurru, Ramchandrapuram, Razole, Tuni, Valluru, Venkatayapalem, Yeditha.

(3) West Godavari District :—Achanta, Akividu, Aravalli, Attili, Bhimavaram, Ganapavaram, Gogoti, Inaparru, Itempudi, Kandavilli, Kovvur, Mukkamala, Narsapur, Nidadavol, Peatapadu, Penukonda, Palakoderu, Pittala Vomavaram, Tadepalligudam, Tanuku, Undi, Vasadi, Velpur.

(4) Kishna District :—Gudur, Jaggayapet, Kantaram, Nuzvid, Pamaru, Pedana, Vuyyuru.

(5) Kurnool District :—Betamcherla, Dhone, Gudur, Joharapuram, Kallur, Maddikera, Nandikotkur, Pattikonda, Veldurti.

(6) Vizagapatam District :—Bayyavaram, Bhogapuram, Bobbili, Chodavaram, Chodavada, Gokavaram, Govada, K. Jagannadhapur, Kasimkot, Kothavalasa, Madugula, Parvatipuram, Pedabogila, Salur, Sitanagaram, Vadada, Yellamanchili.

(7) Bellary District :—Kampli, Muddapur, Rayadrug.

The first six districts now form the part of the newly created State of Andhra and the last, of the Mysore State.

If this example was followed in several other Panchayats the prospects of improving the Panchayat finances were bound to be encouraging. 651

Dearness Allowance Grants: This was not a source of income of the Panchayats from taxation. The Government began to give contributions to the several Panchayats for giving dearness allowance to their staff during the time of war, whenever, they complained that they had not got the funds to meet the extra expenditure. (Column 46.) 652

As a matter of fact, a lot of confusion was revealed in the method of giving these grants. Whenever a Panchayat was intelligent enough to show its funds as completely utilised for welfare activities and a nil balance resulting in lack of funds to meet this additional expenditure and demands, Government Grant was coming forth, while actually, most Panchayats which really could not afford to meet this additional burden were silently bearing it by cutting short their own expenditure on administrative functions, because they did not know how to present the matter.

Ground and Godown Rents: This was a source of income to the Panchayats from the sites leased or for the stalls rented out in the Bazar Area, but, as usual, even this was a source which only very few Panchayats were tapping. It was capable of extension if encouraged, since by voluntary adoption, only a few Panchayats were deriving an income from this source. (Column 30.) 651

Income from Rent and Produce of Lands: This was the income of the usufruct of fruits and trees in the Panchayat area. All these, by right were the legitimate sources of the Panchayat. (Column 34.)

Avenue Receipts: This was a source of income of many Panchyats irrespective of the grade of the Panchayat. (Column 49.)

This, however, appeared to be a more common source of revenue in the Panchayats of the northern Circars than in the Ceded Districts.

Sale of Old Stores: It was not a source of tax revenue to the Panchayats. This was a sort of income realised by sale or auction of old furniture and goods of the Panchayats. (Column 50.)

Sale of Manure: Sale of manure was another similar source of income available in almost all of the major as well as minor Panchayats of East Godavari District. Even, in the Ceded Districts, the minor Panchayats did not seem to be negligent about this source

In other sample Panchayats it was not possible to ascertain the rates. 651

Even when the majority of the major Panchayats were not collecting this source of income, the minor Panchayats could not be naturally expected to do better. This was also one of the sources of income of Panchayats which deserved greater attention from the inspecting authorities for its proper enforcement. (Column 22.)

Choultry Fees: These were fees which could be collected from travellers who stayed in the public rest places for temporary sojourn now and then. Here also the buildings were of the District Board or of the Panchayat and the rate per diem varied from annas eight to Rs. 2/- per person as in Guntakal where every room in the Panchayat choultry was let out to travellers at the rates of Re. 1/-, Rs. 1/8/- and Rs. 2/- per day, and this fetched on the whole quite a good amount i. e. Rs. 400/-. (Column 16.) 651 485

This was a source of income which could only be collected if there were good choultries in the Panchayat area which could accommodate passengers. There were in some Panchayats choultries which were in a dilapidated condition. They would have to be reconditioned so as to make them habitable and useful sources of revenue.

Grants-in-aid: These were of four categories: 1. grants-in-aid to schools, 2. grants-in-aid to libraries, 3. grants-in-aid for water supply, and 4. grants-in-aid for roads. 652

Grants-in-aid to schools were received by Panchayat schools in East Godavari, West Godavari, Kistna and Anantapur. But this topic is fully discussed in the Sectian on School Panchayats. But grants-in-aid for roads, grants-in-aid for water-supply and grants-in-aid to libraries formed a negligible part.

Here they were mentioned to indicate that they formed a special part of the Panchayat finance. The chief feature of these grants was that they were not based on any rational basis, like the proportion of the Panchayat income, or population, or other needs, but they were granted on an ad-hoc basis from time to time.

License Fees on Dangerous and Offensive Trades: These license fees were imposed in several Panchayats both major and minor on a variety of trades and callings like boiling camphor, melting tallow or sulphur, storing or otherwise dealing in ophal, blood, bones, hides and skins, storing, selling or curing fish, making fish oil, storing or selling horses, tanning of hides and skins, mustering or drying wool or hair, making soap, manufacturing of distilled sago, 651

651 50 gross Rs. 4. In Narsapur Panchayat (West Godavari), the rates of license fees were according to each type of process, e. g. for boiling paddy Rs. 20, storing paddy Rs. 10, and for storing and selling rice Rs. 10. In some Panchayats the articles stored and sold were charged licensc fees according to the number of bags or the floor area occupied in the godown, e. g. in Madugula Panchayat the rates for storing of grain bags were for bags from 1 to 10 Rs. 3, from 10 to 50 bags Rs. 5, 50 to 100 bags Rs. 7-8-0, from 100 to 1000 bags, Rs. 10, from 1000 to 2000 bags Rs. 12-8-0, and above 2000 bags Rs. 15. In Parvatipuram Panchayat in the same district, the rate was Re. 0-2-0 for 5 sq. feet. Again in Bhimavaram and Kovvur Panchayats in West Godavari, a license fee of Rs. 5 was charged for crushing seeds or making vegetable oils. In Bhimavaram separate fees were charged for street coffee vendors at Rs. 2-8-0 per annum and street sweetmeats vendors at Rs. 2 per annum. Narsapur Panchayat was found to be charging a license fee of Rs. 15 for refining gold. Tanuku Panchayat was charging a license fee of Rs. 10 for storing mango plants. In Attili Panchayat rice shops were charged on classwise basis i. e. 1st class Rs. 5 and 2nd class Rs. 4 but no clear indication was available as to the basis of this distinction. License fees were collected from wholesale shops, retail shops and ration shops too and they were also subject to the same variation as in the case of other instances. Ganapavaram Panchayat in West Godavari District was charging a license fee of Rs. 10 per ration shop, Alagadde Rs. 12 for a retail shop and Rs. 25 for a wholesale shop. Kasba Jagganadhapuram in Vizagapatam was charging Rs. 12 for a wholesale shop and Rs. 3 for a retail shop. The rates for electrical power installation and steam engines too varied between wide extremes from Panchayat to Panchayat, e. g. in Parvatipuram the license fee for steam engine per horse power installation was Rs. 6 while in Akividu the rate was Rs. 60 per annum for oil engine of 24 horse power.

Thus, though the license fees were a veritable goldmine to the Madras Panchayats a lot of spade work was essential by way of framing an exhaustive list of trades and callings on which they were to be collected and fixation of uniform rates and basis on which they were to be fixed up, if the present evils of wide disparities in items and dissimilarities in their rates were to be eliminated.

C. Functions

623 **Grades of Panchayats:** From 1944 all the Panchayats were
652 classified into 3 grades as the 1st grade Panchayats were those with an

income of Rs. 20,000 to Rs. 30,000 per annum, the 2nd grade with an income from Rs. 10,000 to Rs. 20,000 and 3rd grade with an income of upto Rs. 10,000. Panchayats with Rs. 5,000 income were classified as minor Panchayats. The first 3 were called the major Panchayats and they had executive officer, while minor Panchayats had no executive officers. 623 652

Grades of the Executive Officers: The grade of the executive officer in the 1st grade Panchayats was from Rs. 80 to Rs. 100, of 2nd grade Panchayats from Rs. 60 to Rs. 80 and of 3rd grade Panchayats from Rs. 40 to Rs. 60. They were the servants of the Provincial Government working under the Local Boards. The Panchayats could not have any control over their executives. The executive officer was the chief executive of the Panchayat. He was to guide the Board in constitutional matters, put the resolutions before it for discussion and execute them according to its decision. He attended the meetings of the Panchayat, but was not allowed to vote. He was liable for transfer to any place in the Province. This meant a great hardship as the salary paid to him was too meagre to enable him to live in far off places from his native town. His pay, travelling allowance, dearness allowance and contributions to provident fund were all met by the Panchayat and the State Government paid nothing towards his maintenance. 647 [465] 623

Executive Officer and the Staff: The executive officer had under him a number of people like the sanitary inspector, the mistries, the supervisor for public works, vaccinators, compounders, midwives, bill collectors, not to speak of the clerical staff and menial staff like the scavengers, thotties, sweepers, lighters, peons, watchmen, etc. He was the appointing authority for staff beneath the clerical grade. The posts of the sanitary inspectors and overseers were advertised by him. They were to be appointed and paid by Panchayat with the approval and sanction of the District Health Officer and the District Engineer. But administratively they were subordinate to the executive officer and had to carry out the duties allotted to them by him. The sanitary inspector would have to look to matters of village sanitation, vaccination, administration of D. N. O. Licenses slaughter houses, clearance of sewage water, cleansing of gutters, cleansing of private and public latrines, etc. Similarly the overseer had to look to the execution of the public works all subject to the general supervision of the executive officer. 624 647

Executive Officers and Panchayat Boards: As a fact, the executive officers and the Panchayat Boards had a very strange relation. The executive officers were a much hated and an unhappy lot in the 647 623 578

cuted. But the maintenance of staff for public works did not alone 653
solve the problem. The problems were peculiar and different from Panchayat to Panchayat and the reasons for their slovenly and irregular execution were not one and the same as would be illustrated by some examples from each group.

All the 1st grade Panchayats did not appoint overseers and even 653
those that appointed them had nothing exemplary about their public 652
works. For instance Bhimavaram and Narsapur were the 1st grade Panchayats with their own overseers. Even there all the estimates passed were never executed. For instance, in Bhimavaram, 86 estimates amounting to a sum of Rs. 36,000 for 1946–47 were first sanctioned by the Board, but the same Board soonafter rejected 15 estimates the value of which amounted to Rs. 17,800. Thus there was no consistency in the Public Works Programmes of Panchayats. In Narsapur 61 estimates worth Rs. 19,000 ordinary and capital had been actually executed, though a sum of Rs. 15,000 was allotted for public works, according to the model budget, which required 20 per cent of the gross revenue of the Panchayat to be spent on roads. But this ratio was rarely observed in practice by other Panchayats. Narsapur Panchayat was also able to look after its roads with greater regularity through its overseer and supervisor, than Tuni Panchayat whose negligence of roads was the usual theme. Though it was fit to be a 1st grade Panchayat, it had no supervisor or an overseer. The expenditure on capital works amounted to Rs. 12,000 per year, but even this sum was never actually spent. The estimates and plans were not usually executed, and the amounts allotted for public works were kept in reserve from year to year, leaving the state of communication in a deplorable state. Out of the budget expenditure of Rs. 2,200 for 1946-47 for repairs and maintenance of a total length of road of 15½ miles, only Rs. 1,086 was actually spent on doing some patch work here and there. The condition of roads was very bad. There were not even rivetments near the culverts. The Board maintained a total road of 17 miles, 9 miles of which was metalled and 2 miles gravelled and the rest earthen. The recent appointment of an overseer had not very much changed the situation. The expenditure on public works even for previous years 1944–45 and 1945–46 was not more than 10 per cent of the budgeted amount.

The Ceded Districts or any other parts of the province were in no 653
way better. Guntakal, the biggest Panchayat in Anantpur District revealed the same story. Several estimates for repair of road at Rs. 18,000, for Office Building at Rs. 10,000 and for market stand at a

Rajhas had donated maternity wards in the hospitals situated in the Panchayat areas. 743

Donations: Some Panchayats patronised education by contributing funds; for instance, Bhimavaram in West Godavari planned to give Rs. 5,000 annually to the local college. Salur Panchayat in Kurnool was giving Rs. 500 to a school for blind. 658

Sundry Expenses: Besides these, there were separate funds set apart in every Panchayat for public amenities, law-charges, election expenses, office contingencies, dearness allowance, travelling allowance and salaries of the establishment, etc. 652

Meetings of Panchayats: According to the Madras Local Boards Act, every Panchayat should meet at least once a month to transact business and if for three months no meeting was held, the Panchayat would cease to exist or if a member remained continuously absent for three months, he was to be invalidated, though he could seek re-election 623

Name of the Village	Total No. of Meetings	Ordinary	Extra-ordinary	Percentage of Attendance	Adjourned for want of quorm
Amalapuram	17	17	...	...	...
Tuni	18	13	5	...	...
Bhimavaram	25	12	13	...	6
Narsapur	19	19	...	42	5
Ramchandrapuram	24	24	...	50	...
Jaggayapeta	12	12	...	50	...
Kadiri	16	10	6	50	...
Dharmavaram	17	17	...	42	7
Nuzvid	12	12	...	50	...
Achanta	12	12	...	poor	...
Pedana	12	12	...	50	...
Parvatipuram	13	13	...	52	...
Pamaru	12	12	...	34	...
Nandikotkur	12	12	...	34	...
Pattikonda	12	12	...	50	...
Maddikera	12	12	...	20	6
Vuyyuru	12	12	...	80	...
Akividu	12	10	2	50	2
Bukkapatnam	15	15	...	50	...
Penu Konda	16	16	...	66	...

The meetings of the Panchayat are important from the view point of their deliberations, for these formulate the work of Panchayats.

623 **D. Supervision and Control:** The District Boards, District Collectors and the Inspector of Local Boards and Municipal Councils through four Divisional Inspectors, District and Assistant Panchayat Officers supervised the work and controlled the administration of the Village Panchayats. But in practice the supervision and control exercised appeared to be very superficial. The dual control of the District Board and the District Collector led to much confusion. [652] Even the Panchayat budgets were never properly scrutinised with the result that they went on accumulating heavy opening balances as if there was no work they could undertake, thus allowing their administration to deteriorate. The District Panchayat Officers, with hardly one or two Assistant Panchayat Officers under them, could not naturally inspect all the Panchayats at least once in a year. Without increasing the number of supervisory staff and avoiding the defects of dual control, better and effective supervision of the Panchayats could not be envisaged.

While the accounts of the Minor Panchayats were audited by the District Panchayat Officers, those of the Major Panchayats were audited annually by the Local Audit Department. [687] But the introduction of auditing the accounts had not effectively improved the Panchayats and the audit remarks were never properly implemented by them as their failure to do so was not often met with any punishment.

Table No. 19—Income of Village Panchayats in Madras (1946)

Serial No.	Name of the Village	Opening Balance	House Tax	Rate for House Tax per Rs. 100 Capital Value	Land Cess	Private Scavenging	Licenses Fees	Public Markets	Contribution for Markets	Cart Stands	Bus Stands	Slaughter Houses	Grass Sales	Fishery Rentals	Fines under Public Resort Act.	Sale of Manures	Registration Surcharges
(i)	(ii)	1	2	3	4	5	6	10	11	12	13	14	20	21	22	23	25
				As.													
1	Amalapuram	9321	11000	2	1300	5000	2000	3400	...	8500	...	800	...	1000	...	10	...
2	Bhimavaram	24810	24899	8	1850	6050	5200	8500	...	2500	...	2140	...	500	...	600	25000
3	Tuni	78891	11150	...	100	5500	2000	13000	...	5500	...	4880	...	40	...	400	...
4	Gunsakal	16462	15000	4	350	2000	4000	2700	...	3070	2000	1960	...	...	...	1009	...
5	Mandapeta	...	7000	2	1900	2460	1300	1400	2800	2000	...	210	...	1775	...	500	1000
6	Ramachandrapuram	10501	9542	2	1117	974	8327	990	...	1979	...	2182	...	125	...	...	...
7	Tadepalligudem	1850	18000	...	400	2000	5500	1000	30000	2000	...	210	100	...	...	100	...
8	Tanuku	10134	12000	8	1800	4800	2000	4530	...	2500	...	400	10	50	100	100	...
9	Vuyyuru	2258	6000	8	992	1000	2000	1000	...	200	...	200	300	...	...	100	4000
10	Nuzvid	13450	15000	...	500	1200	650	1200	...	300	1000	1200	...	...	50	500	...
11	Jaggayapeta	11674	10000	8	180	400	2000	1000	...	500	800	400	...	...	...	300	2000
12	Kovvur	1000	8000	5	780	2750	1000	800	...	...	...	...	...	...	150	25	...
13	Velpur	2882	3050	...	470	240	500	2400	...	880	...	...	...	200	...	100	1200
14	Attili	1886	7400	...	1700	400	2500	4000	...	1200	...	...	...	600	...	...	...
15	Undi	6336	2000	8	1000	1200	500	5000	...	300	...	50	...	50	...	250	...
16	Akividu	6029	5000	...	900	1000	1530	5000	...	500	...	200	...	45	...	100	...
17	Achanta	3128	10000	...	2500	3000	1000	2000	...	200	...	250	...	...	500	25	...
18	Penugonda	568	3000	4	225	...	500	350	...	200	...	...	...	200	...	50	2000
19	Ganapavaram	2961	10000	...	700	300	800	2200	...	500	...	...	...	500	...	...	...
20	Razole	488	3200	2	516	1200	400	2500	...	2500	...	100	...	...	...	10	1000
21	Gudur (Kistna)	480	400	5	488	...	120	400	...	...	...	...	55	...	...	5	...
22	Pedana	...	5889	8	840	462	747	2047	...	...	...	120	800	150	...	152	...

23	Kantaram	7443	3000	8	766	...	203	...	...	...	...	...	4000	200	...	...	....	
24	Pamaru	350	6000	4	1018	250	800	120	...	...	...	150	4000	100	...	20	...	
25	Parvatipuram	25473	12500	4	550	100	3500	3000	...	3000	...	700	...	...	...	100	3000	
26	Bobbili	5768	1000	...	1254	1500	4500	3500	...	...	...	1000	...	...	...	500	1000	
27	Salur	7859	10000	...	300	50	3500	2000	...	350	225	550	...	...	...	100	....	
28	Madugula	420	1500	...	780	120	3500	1400	...	300	200	500	...	...	...	...	...	
29	Chodavaram	69323	4638	4	981	430	17	840	...	2935	...	500	...	10	...	...	...	
30	Kasimkot	766	2900	...	446	...	1200	2500	...	2500	...	130	...	...	...	...	...	
31	Yellamanchili	2031	5300	...	543	80	1000	1100	800	...	...	500	...	250	...	230	200	
32	Dharmavaram	1852	8000	...	650	800	1500	2200	100	1200	...	300	...	150	350	400	...	
33	Kasiri	6710	9000	...	300	11000	1350	1400	350	1600	350	200	...	500	...	300	...	
34	Gooty	863	11000	...	300	500	2500	100	...	2000	...	1200	...	...	...	...	...	
35	Dhone	11675	50 00	...	140	30	1600	1200	...	1250	...	500	...	...	...	...	...	
36	Nandikotkur	129	6000	...	220	500	...	1300	...	600	...	1000	...	...	...	350	...	
37	Pattikonda	7113	3600	...	150	300	1000	1200	...	900	250	1150	...	...	...	750	...	
38	Maddikera	2373	4000	...	150	500	950	700	100	...	560	100	...	...	...	400	300	
39	Kampli	...	3190	2	693	303	634	2000	...	1050	...	56	...	...	...	185	...	
40	Rayadrug	7762	10500	...	80	1000	1500	1500	...	3000	...	1500	...	...	100	200	...	
41	Vallure	1744	...	...	700	...	...	...	...	...	...	....	1400	...	...	20	...	
42	Yeditha	1500	...	...	1800	...	98	130	...	200	...	...	3800	800	...	20	...	
43	Kapileswarapuram	...	...	...	1000	...	130	...	...	200	...	...	...	100	...	...	...	
44	Palivela	2936	600	2	1000	120	...	150	165	...	365	...	50	...	...	...	...	
45	Alamuru	3715	...	...	1000	...	150	...	250	3000	...	...	1000	400	...	...	...	
46	Avidi	36	...	...	3019	...	...	...	...	...	...	...	333	40	...	...	...	
47	Budasakurru	4673	...	...	632	...	...	...	...	...	...	...	...	12	...	...	...	
48	Kothapeta	7008	1400	4	1000	870	...	740	...	640	...	150	...	...	...	5	...	
49	Isnapuru	508	...	...	650	...	...	...	...	...	...	...	...	20	...	...	...	
50	Itampudi	3	...	...	60	...	...	...	...	...	...	...	108	...	...	...	...	
51	Vasadi	...	...	...	600	...	...	150	...	...	...	...	100	100	...	...	...	
52	Pittala-Vomsavaram	...	...	...	500	...	6	...	...	...	...	...	600	25	...	...	...	
53	Mukkamala	137	...	...	550	...	...	...	...	...	...	...	...	100	...	...	...	
54	Palakoderu	679	...	...	320	...	...	...	...	...	...	...	...	25	...	...	...	
55	Kandavilli	10	...	...	1400	...	50	...	...	...	...	...	400	25	...	...	...	
56	Aravalli	3	...	...	300	...	...	600	...	...	...	...	...	145	...	5	...	
57	Gudur (Kurnool)	50	2500	...	310	330	60	1000	...	...	...	400	...	220	...	...	...	
58	Kothavalasa	472	600	....	318	...	...	1000	...	...	...	...	...	130	...	...	...	

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(*Table No. 19:—Contd.*)

Serial No.	Name of the Village	Opening Balance	House Tax	Rate for House Tax per Rs. 100 Capital Value	Land Cess	Private Scavenging	Licenses Fees	Public Markets	Contribution for Markets	Cart Stands	Bus Stands	Slaughter Houses	Grass Sales	Fishery Rentals	Fines under Public Resort Act.	Sale of Manures	Registration Surcharges
(i)	(ii)	1	2	3	4	5	9	10	11	12	13	14	20	21	22	23	25
59	K. Jagannadhapuram	...	1466	as. 2	455	...	971	...	...	...	...	...	...	...	...	...	13
60	Vadada	...	...	...	360	...	350	900	...	...	...	...	...	...	...	...	...
61	Bukkapatnam	528	3200	...	1000	40	600	1000	...	...	...	100	...	2300	...	50	...
62	Gorantala	2022	1000	...	116	10	350	2000	...	...	200	...	...	20	...	40	80
63	Lepakshi	...	...	...	200	...	250	...	...	...	...	...	...	...	...	...	...
64	Veldurti	3394	1055	...	184	151	858	790	...	...	380	100	...	...	...	9	...
65	Betamcherla	979	2000	...	250	...	1024	...	...	...	...	100	...	...	...	...	...

N. B.—Columns omitted are supplied hereunder according to place, etc.

Col. 6.-Rate of Private Scavenging :

	Rs.
6. Ramachandrapuram	0-8-0
12. Kovvur	2-0-0

Col. 7.-Drain Tax :

5. Mandapeta	1750
12. Kovvur	500
41. Valluru	164

Col. 8.-Food Adulteration :

7. Tadepalligudam	10000
16. Akividu	1000
31. Yellamanchili	800
33. Dharmavaram	500
40. Rayadurg.	500
48. Kothapeta	500
58 Kothavalasa	575

Col. 16.-Choultries :

4. Guntakal	400
6. Ramachandrapuram	2
19. Ganapavaram	150
24. Pamaru	80

Col. 17.-Burial Grounds :
No statistics available

Col. 18.-Aid to Village Panchayat Courts :

	Rs.
46. Avidi	768

Col. 19.-Aid to Elementary Schools :

46. Avidi	25
57. Gudur (Kurnool)	1000
62. Gorantala	336

Col. 24.-Ferries :

39. Kampli	3100
43. Kapileswarapuram	4000
45. Alamuru	300
47. Bodasakurru	14550
57. Gudur (Kurnool)	70

(*Table No. 19—Contd.*)

Serial No.	Name of the Village	Entertainment Tax	Local Fund Cess Fines	Warrant and Destraint Fees	Rent and Produce of Lands	Deposits	Advances	Postal Interest	Management Receipts	Profession Tax	Miscellaneous	Aid to Library and Radio	Fairs and Festivals Fees	Dearness Allowance Grants	Lapsed Deposits	Avenues
(i)	(ii)	26	31	32	34	37	38	40	41	42	43	44	45	46	47	49
1	Amalapuram	10000	...	100	2000	6000	150	...	30	2200	5000	300	300	...	...	35
2	Bhimavaram	17000	2000	10	2000	1008	100	...	1600	5754	250	...	50	...	...	100
3	Tuni	4000	500	10	600	5000	200	...	...	2800	...	...	...	...	...	20
4	Guntakal	5000	1500	...	1750	2000	100	...	100	5000	...	...	300	...	700	.....
5	Kandapeta	5000	305	...	600	3000	10	...	50	1320	50	200	...	...	500	2500
6	Ramachandrapuram	2709	...	...	369	1682	22761	...	48	1739	23	...	...	...	6	73
7	Tadepalligudem	8000	...	30	...	26120	...	...	...	2000	...	...	...	...	...	...
8	Tanuku	6000	950	...	50	...	...	...	200	1600	...	...	50	...	...	...
9	Vuyyuru	4000	100	100	500	...	...	...	2700	1000	...	150	200	...	...	...
10	Nuzvid	4000	20	70	...	1000	...	200	50	1500	100	...	...	...	...	...
11	Jaggayapeta	6000	1000	20	...	100	...	500	500	2400	100	...	...	...	...	...
12	Kovvur	100	800	...	200	900	20	20	200	800	...	...	...	...	...	10
13	Velpur	...	20	...	...	1000	1425	...	60	400	...	...	...	...	...	...
14	Attili	400	600	...	1000	100	...	...	...	1000	...	...	50	7000	...	600
15	Undi	...	50	...	50	...	300	100	400	...	...	...	...	...	...	100
16	Akividu	500	200	5	100	45	500	...	100	880	300	...	300	...	...	150
17	Ashanta	1500	100	...	...	1000	...	...	200	1000	...	100	...	...	...	...
18	Peatapadu	300	...	5	1200	...	90	...	...	400	...	...	...	2900	...	200
19	Ganapavarm	...	30	...	...	500	150	30	40	400	...	...	...	...	...	1000
20	Razole	...	1000	4	...	2000	200	...	350	300	...	...	...	...	...	...
21	Gudur (Kistna)	...	...	...	...	...	...	...	300	...	...	...	...	...	...	450
22	Pedana	1848	...	...	...	...	...	25	...	...	...	...	21	...	...	85
23	Kantaram	...	...	2000	...	800	2095	...	...	...	...	...	...	...	...	...
24	Pamaru	1400	30	10	4000	...	5070	60	300	1145	...	...	...	...	...	185
25	Parvatipuram	4000	100	20	...	300	...	...	...	3000	...	...	...	...	...	...
26	Bobbili	1920	2000	6	100	1100	900	...	...	1700	...	...	...	...	1200	...
27	Salur	500	1000	10	...	...	...	...	...	3000	...	50	...	8000	...	150

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(*Table No. 19—Contd.*)

Serial No.	Name of the Village	Entertainment Tax	Local Fund Fines Cess	Warrant and Destraint Fees	Rent and Produce of Lands	Deposits	Advances	Postal Interest	Management Receipts	Profession Tax	Miscellaneous	Aid to Library and Radio	Fairs and Festivals Fees	Dearness Allowance Grants	Lapsed Deposits	Avenues
(i)	(ii)	26	31	33	34	37	38	40	41	42	43	44	45	46	47	49
28	Maduguta	250	300	10	100	1200	50	...	140	400	130	...	...	...	150	...
29	Chodavaram	...	38	...	195	600	...	...	157	387	...	...	...	...	403	10
30	Kammkot	...	...	...	20	4710	50	...	...	400	...	...	...	...	...	...
31	Yellamanchili	200	5	...	300	1500	200	...	...	350	393	...	...	650	...	10
32	Dharmavaram	2600	200	...	...	...	...	...	50	1700	560	...	...	50	...	10
33	Kadiri	2000	700	10	...	...	1000	...	...	1800	540	...	...	...	...	...
34	Ooty	2000	...	8	...	...	...	...	100	1500	1092	...	100	600	...	...
35	Dhone	...	...	...	300	...	...	...	...	1200	...	...	...	...	...	200
36	Nandikotkur	...	20	10	1000	...	...	...	500	500	...	...	...	...	...	...
37	Pattikonda	...	200	10	...	...	...	...	...	900	300	...	...	...	...	...
38	Maddikera	100	...	...	...	...	...	...	150	800	130	...	...	...	600	...
39	Kampli	2040	...	...	...	...	...	...	444	...	...	...	...	...	...	...
40	Rayadrug	...	300	30	200	500	...	300	...	1200	...	...	50	...	...	...
41	Vallur	...	...	...	...	...	...	...	...	20	...	...	156	...	...	...
42	Yeditha	...	...	...	...	...	...	...	...	3	90	...	...	...	...	...
43	Kapileswarapuram	...	10	600	...	...	...	...	100	...	130	100	...	...	...	...
44	Palivela	...	...	...	...	...	...	...	...	...	...	...	895	...	...	...
45	Alamuru	...	...	...	...	27	...	...	...	...	...	...	...	367	...	...
46	Avidi	...	...	...	...	...	27	3	50	...	...	367	...	...	...	...
47	Bodasakarru	...	2	...	...	2817	...	...	...	...	...	...	...	...	...	...
48	Kothapeta	34	50	5	...	10	...	50	...	400	...	...	...	...	...	...
49	Inaparru	...	650	100	...	...	...	...	...	...	...	...	...	...	...	...
50	Itempudi	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
51	Vasadi	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3
52	Pittala-Vomavaram	...	...	...	...	...	...	...	...	...	...	...	...	...	...	20
53	Mukkamala	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
54	Palakoderu	...	200	...	...	...	...	...	...	1000	...	...	...	...	1500	100

55	Kandavilli	...	2000	...	...	...	...	...	...	...	...	...	...	...	...	...	...
56	Aravalli	...	576	...	...	...	...	10	...	...	...	...	...	...	...	...	...
57	Gudur (Kurnool)	...	2724	67	...	...	...	...	...	100	...	...	...	...	1600	500	
58	Kothavalasa	...	...	...	...	...	...	...	...	326	...	...	...	...	...	1100	
59	K. Jagannadhapuram	...	...	...	...	...	12	...	...	...	...	...	...	748	...	100	
60	Vadada	...	...	...	...	...	12	...	...	...	...	...	...	...	...	...	
61	Bukkapatnam	100	100	...	...	...	...	...	150	320	...	...	250	...	...	...	
62	Gorantala	1200	15	20	...	...	...	...	...	200	...	100	...	4500	...	...	
63	Lepakshi	...	...	...	...	...	...	20	...	...	...	...	...	...	...	...	
64	Veldurti	309	...	223	...	...	...	...	375	...	...	...	...	...	...	50	
65	Betamcherla	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	

N. B.—Columns omitted are supplied hereunder according to the place, etc.

Col. 27.-Interest on Loans :

	Rs.
27. Salur	50
56 Aravalli	10

Col. 28.-Interest on Securities :
No statistics available

Col. 29.-Encroachments :

	Rs.
10. Nuzvid	500
22. Pedana	388
30. Kasimkot	50
34. Gooty	100
42. Yeditha	10

Col. 30.-Godown Rents :

	Rs.
7. Tadepalligudam	1000
13. Velpur	5
31. Yellamanchili	100
38. Maddikera	100
53. Mukkamala	10

Col. 33.-Donations :

	Rs.
2. Bhimavaram	3500
17. Achanta	3000
23. Kantaram	2000
25. Parvatipuram	30
28. Madugula	5500
30. Kasimkot	10
36. Nandikotkur	500

Col. 35.—Earth Fees :

	Rs.
12. Kovvur	50
40. Rayadrug	200

Col. 36.-Penalties :

	Rs.
5. Mandapeta	15
12. Kovvur	50
13. Velpur	500
14. Attili	1000
38. Maddikera	500
40. Rayadrug	1500
56. Palakoderu	106

Col. 39.-Bore-hole Machine Fees :

	Rs.
18. Peatapadu	550
24. Pamaru	100
33. Kadiri	200

Col. 48.-Grants and Contributions :

	Rs.
5. Mandapeta	2500
38. Maddikera	600
42. Yeditha	100

Col. 50.-Sale of Old Stores :

	Rs.
3. Tuni	100
10. Nuzvid	50
20. Razole	50
33. Kadiri	200
38. Maddikera	200
62. Gorantala	30

Col. 51.-Magisterial Fines :

	Rs.
4. Guntakal	1000
8. Tanuku	750
12. Kovvur	150
13. Velpur	170
14. Attili	900
19 Ganapavaram	780
25. Parvatipuram	400
27. Salur	1000
30. Kasimkot	500
40. Rayadrug	1300

Col. 53.—Animal Tax
No statistics available.

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Table No. 20—Expenditure of Village Panchayats in Madras (1946)

Serial No.	Name of the Village	Roads, Construction and Maintenance	Choultries	Lighting	Libraries	Cleaning Streets	Public and Private Latrines	Wells & Water Supply	Slaughter Houses	Public Markets	Fairs & Festivals	Planting Trees	Cart and Bus Stands
(i)	(ii)	a	b	c	d	f	g	i	j	k	l	A	B
1	Amalapuram	9000	...	5024	1384	...	...	1000	...	312	400	700	800
2	Tuni	12000	3500	2800	300	6000	10000	2000	800	...	...	...	100
3	Bhimavaram	11000	1500	3000	300	15700	7500	5300	500	500	200	...	500
4	Guntakal	8000	100	3500	...	20000	3400	1750	100	300	200	200	200
5	Ramachandrapuram	6627	...	7438	...	3637	...	825	135	508	150	450	452
6	Tadepalligudam	8000	...	1900	600	3500	7300	500	150	200	...	300	150
7	Tanuku	9000	...	2000	300	4500	9000	1000	10	...	50	10	500
8	Nidadavol	3000	...	4000	200	2200	8700	500	...	...	100	400	500
9	Vuyyuru	5000	100	200	500	800	3000	2000	1000	...	200	...	100
10	Nuzvid	2000	...	2000	...	12000	3000	1000	...	1500	...	...	800
11	Jaggayapeta	6800	...	5000	500	13000	3000	3700	200	150	...	...	550
12	Kovvur	1500	300	1200	150	4000	6000	600	80	40	50	...	200
13	Velgur	3200	...	500	65	450	3050	450	...	100	...	60	60
14	Attili	4000	...	300	...	500	7000	1500	...	2000	500	...	...
15	Undi	870	...	500	50	1200	4100	380	100	300	...	...	100
16	Akividu	6000	...	2000	200	4700	700	1500	1000	200	...	...	200
17	Achanta	2000	2000	3000	400	3800	4500	500	100	2 0	800	100	...
18	Peatapadu	1500	...	...	75	...	3500	1500	...	350	1100	...	100
19	Ganapavaram	3000	...	...	75	395	2050	962	...	...	...	350	...
20	Razole	3000	...	2000	...	3500	600	975	1000	1500	...	...	1500
21	Gudur (Kistna)	400	...	550	...	570	...	10	200	200	...	...	...
22	Pedana	306	293	1066	117	580	2646	...	500	400	150	...	10
23	Kantaram	3800	...	...	300	1200	2000	...	...	...	...	...	...
24	Pamaru	2098	400	1500	150	1000	3000	1000	500	500	...	...	500
25	Parvatipuram	4000	...	2500	250	...	19900	3000	500	500	...	200	3000

26	Bobbili	1500	...	...	30	1000	13090	1300	50	...	1570	500	150	
27	Salur	4000	...	2600	250	8856	4902	1000	275	...	...	...	300	
28	Madugula	600	...	650	300	800	6503	300	300	200	50	...	...	
29	Chodavaram	1484	...	886	...	3275	6895	1159	255	447	...	...	131	
30	Kasimkot	2000	...	1000	...	4474	624	200	100	400	...	...	100	
31	Yellamanchili	3000	400	1050	...	6000	1200	...	...	1506	...	...	1000	
32	Dharmavaram	1800	...	2400	...	350	8100	2250	200	600	50	...	...	
33	Kadiri	1500	...	3000	...	2700	1800	...	50	100	50	50	50	
34	Gooty	1000	...	3000	...	10000	800	...	...	...	100	...	500	
35	Maddikera	200	...	700	60	...	50	100	10	10	20	20	...	
36	Kampli	2274	...	1275	...	1000	5685	...	...	77	...	...	...	
37	Rayadrug	3500	...	3000	250	700	8204	300	500	400	...	...	...	
38	Dhone	2000	...	...	200	6500	400	...	...	...	100	...	...	
39	Nandikotkur	2000	...	1600	80	750	3900	50	350	...	50	...	100	
40	Valluru	2800	...	...	30	...	180	108	...	...	...	500	...	
41	Yeditha	2800	...	...	200	905	300	400	...	...	...	80	...	
42	Kapileswarapuram	1000	...	300	...	1100	...	...	...	...	1000	...	200	
43	Palivela	450	...	300	...	240	96	250	...	...	...	...	20	
44	Alamuru	3500	...	...	150	654	700	...	...	...	...	...	...	
45	Avidi	1379	883	...	91	...	...	571	...	...	...	...	...	
46	Bodasakurru	800	8450	...	...	...	...	183	...	...	...	...	...	
47	Kothapeta	4000	2630	1000	...	...	1000	2000	72	...	3000	...	...	
48	Bukkapatnam	1000	...	2000	...	100	100	1500	...	...	350	...	...	
49	Pattikonda	1000	...	1500	...	300	4800	200	200	500	...	...	500	
50	Inaparru	...	...	...	...	...	90	90	...	...	...	...	...	
51	Vasadi	200	1900	330	125	108	100	...	...	...	...	...	...	
52	Itempudi	103	895	...	...	...	...	...	...	...	...	...	...	
53	Mukkamala	1500	...	...	100	50	...	150	...	...	...	...	...	
54	Palakoderu	300	20	...	100	...	360	...	...	...	...	...	...	
55	Kandavilli	6200	...	200	...	72	228	...	...	...	...	...	...	
56	Aravalli	1000	...	...	150	...	...	1000	10	10	...	...	...	
57	Kothavalasa	1500	2748	...	...	258	310	60	...	220	...	...	...	
58	K. Jagannadhapuram	2284	...	20	1704	...	237	...	...	...	...	...	...	
59	Gorantala	500	336	500	60	...	1596	1000	...	...	...	...	...	
60	Veldurti	...	...	131	...	84	750	...	10	...	...	...	...	
61	Betamcherla	900	...	...	...	...	...	700	100	...	...	...	...	

For the villages : Narsapur, Penukonda, Vadadi, Pedabogila, Bhogapuram, Choudavada, Govada, Bukkarayasamudram, Brahmanayeleru, Lopakabi, Kallur, Jogharapuram, Muddapur, Gokavaram and Bayyavaram, etc. details are not available.

N. B.—Columns omitted are supplied hereunder according to place, etc:-

Col. a.-Drains and Sewage :	Rs.
7. Tanuku	400
13. Velpur	500
16. Akividu	350
22. Pedana	200
33. Kadiri	200
34. Gooty	2000
37. Rayadrug	1500

Col. b.-Burial Grounds :	
3. Bhimavaram	2000
7. Tanuku	1000
10. Nuzvid	200
28. Madugula	100
30. Kasimkot	200

Col. m. Talims :	Rs.
50. Inaparru	20
55. Kandavilli	140

Col. n. Parks :	
11. Jaggayapeta	400
27. Salur	1300
30. Kasimkot	100
47 Kothapeta	3000
49. Pattikonda	100

Col. L. Dispensaries :	
1. Amalapuram	1735
3. Bhimavaram	2500
5. Ramachandrapuram	601
7. Tanuku	1500
8. Nidadavol	1800
15. Undi	200
19. Ganapavaram	200
21. Gudur (Kistna)	40

Col. N. Welfare Measures :	
1. Amalapuram	200
4. Guntakal	3000
16. Akividu	500
51. Vasadi	400
52. Mukkamala	100

Col. C.-Topes and Poramboke.
Col. D.-Supervision of Buildings.
Col. E.-Building Regulations.
Col. F.-Registration of Births and Deaths.
Col. G.-Control of Ponds.

Col. H.-Village Protection.
Col. I.-Agriculture.
Col. J.-Cottage Industries.
Col. K.-Schools Maintenance.
Col. M.-Gratuities.

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Table No. 20—(Contd.)

Serial No.	Name of the Village	Establishment	G P F. Contribution	Law Charges.	Electric Expenses	Survey Charges	Tools and Plants	Radio	Epidemics Staff and Disease Contingencies	Donations	Deposits	Advances	Office Contingencies
(i)	(ii)	1	2	3	4	5	8	9	10	11	12	13	18
1	Amalapuram	...	2000	...	...	...	...	...	10000	...	6000	400	100
2	Tuni	5000	300	400	150	500	...	...	1000	...	...	...	1000
3	Bhimavaram	9412	188	300	...	2000	500	500	1500	5000	5000	...	1600
4	Guntakal	...	...	...	...	...	...	...	100	...	...	...	...
5	Ramachandrapuram	2349	535	85	6705	...	...	61	121	...	...	...	43
6	Tadepalligudam	5180	150	50	...	300	...	1000	400	...	2900	1800	...
7	Tanuku	...	...	...	...	50	...	...	1000	...	...	...	...
8	Nidadavol	7000	2160	200	100	...	...	...	300	...	...	...	2000
9	Vuyyuru	...	...	...	...	...	...	150	100	...	...	...	...
10	Nuzvid	...	3000	...	...	...	...	300	500	...	...	...	300
11	Jaggayapta	4000	3300	500	...	...	...	2000	...	...	...	...	...
12	Kovvur	1700	85	50	10	...	...	...	...	...	...	...	600
13	Velpur	2880	175	50	30	200	500	170	300	...	1200	...	700
14	Attili	...	...	...	...	50	300	...	300	1000	...	...	...
15	Undi	2000	70	200	50	10	...	300	50	...	...	...	...
16	Akividu	3000	1000	...	...	100	200	200	200	1500	200	...	800
17	Achanta	1700	1400	100	...	100	300	300	100	10	...	...	1000
18	Peatapadu	2400	50	100	100	50	...	150	200	...	400	200	400
19	Ganapavaram	2387	200	25	...	...	...	150	...	1300	150	...	1200
20	Razole	...	...	...	...	500	100	140	700	...	2000	200	...
21	Gudur (Kistna)	447	50	50	2.	...	...	...	...	...	...	...	50
22	Pedana	...	...	...	...	...	50	188	...	...	...	...	...
23	Kantaram	1970	30	300	100	100	...	...	...	...	...	800	200
24	Pamaru	3200	400	100	50	500	...	200	500	...	...	...	...
25	Parvatipuram	6800	200	1000	600	...	...	...	500	...	...	...	...

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Table No. 20—(Contd.)

Serial No.	Name of the Village	Establishment	G. P. F. Contribution	Law Charges	Electric Expenses	Survey Charges	Tools and Plants	Radio	Epidemics Staff and Disease Contingencies	Donations	Deposits	Advances	office Contingencies
(i)	(ii)	1	2	3	4	5	6	9	10	11	12	13	18
26	Bobbili	4928	...	...	...	...	...	...	50	...	...	...	...
27	Salur	1458	1084	...	...	1500	...	475	300	400	2000	1000	1100
28	Madugula	3750	1300	200	200	...	...	...	...	100	50	...	500
29	Chodavaram	2648	925	...	...	...	...	...	...	18103	...	...	...
30	Kasimkot	304	564	...	...	...	...	200	...	...	...	...	300
31	Yellamanchili	2000	980	...	...	...	...	...	20	1500	500	...	...
32	Dharmavaram	3900	600	...	50	...	...	180	400	20	1000	800	...
33	Kadiri	3700	...	...	...	350	...	...	...	...	...	...	...
34	Gooty	1370	1800	...	...	...	...	...	...	...	...	...	400
35	Maddikera	1360	470	...	...	...	...	...	...	...	...	...	300
36	Kampli	1877	460	...	...	...	...	...	...	21	75	...	...
37	Rayadrug	3350	300	...	...	...	100	...	...	...	...	...	...
38	Dhone	2480	...	...	...	...	...	120	...	500	1000	...	...
39	Nandikotkur	1600	900	...	...	...	...	...	...	...	...	...	...
40	Velluru	180	...	100	...	...	...	...	...	...	...	...	100
41	Yeditha	410	20	...	...	...	...	...	...	...	...	...	48
42	Kapileswarapuram	700	30	50	100	200	100	200	200	...	...	...	120
43	Palivela	240	...	100	...	...	...	150	...	...	...	300	150
44	Alamuru	192	...	...	...	...	...	...	...	...	...	...	100
45	Avidi	505	...	...	...	...	...	...	...	...	...	...	...
46	Bodasakurru	172	...	...	...	...	...	...	...	...	...	...	...
47	Kothapeta	1120	...	150	100	...	...	500	200	170	...	...	...
48	Bukkapatnam	2400	670	...	...	300	...	...	...	200	500	...	...
49	Pattikonda	1600	80	100	100	...	...	...	100	400	...	...	...

50	Inaparru	...	...	...	...	...	...	...	...	...	...	...	...	...
51	Vasadi	...	...	...	...	...	...	...	...	...	...	...	...	...
52	Itempudi	...	...	...	...	...	...	...	...	...	...	...	...	...
53	Mukkamala	475	...	50	25	...	50	...	...	...	...	...	...	...
54	Palakoderu	...	...	20	50	...	...	151	...	...	...	...	...	...
55	Kandavilli	400	...	...	...	200	...	...	...	...	...	...	...	...
56	Aravalli	840	...	...	...	...	...	...	...	...	...	...	...	...
57	Kothavalasa	240	...	...	...	...	...	...	...	...	...	...	...	...
58	K. Jagannadhapuram	408	...	...	...	...	...	...	...	...	...	...	...	...
59	Gurantala	508	372	...	...	...	...	120	...	...	...	...	...	140
60	Vilduri	235	...	...	...	...	...	160	...	...	...	...	...	...
61	Betamcherla	260	...	...	...	...	...	...	...	...	...	...	...	130

N. B.—Columns omitted are supplied hereunder according to place, etc.

Col. 6.-Dogs Catch.
Col. 7.-Management Charges.
Col. 14.-Electric Licenses.

Col. 24.-Dearness Allowance.
Col. 25.-Travelling Allowance.
Col 26.-Miscellaneous Contingencies.

PARTICULARS NOT AVAILABLE

Col. 15.-Health Staff and Contingencies. Rs.
1. Amalapuram 4760
Col. 16-Village Panchayat Office Management:
1. Amalapuram 9000
Col. 17.-Contribution to Pensions:
1. Amalapuram 225
13. Velpur 50
41. Yeditha 15

Col. 19.-Health Week: Rs.
40. Valluru 20
Col. 20.-Contingencies:
40. Valluru 10
Col. 21.-Estimation Costs:
40. Valluru 40
Col. 22.-Grass Lease:
9. Vuyyuru 100

	Rs.
33. Kanteram	500
36 Kampli	495
40. Valluru	135
44. Alamuru	200
45. Avidi	49
57. Kothavalasa	82

Col. 23.-P. W. D. Rent:
35. Maddikera 400

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312 3 from the Village Panchayat and one from the Panchayatdars. Again in Kampli in Bellary and in Brahmanayeleru in Anantapur, the President of the Panchayat as well as that of the Irrigation Panchayat were the same without any detriment to the good work of either body.

[666] **Method of Election**: This was generally by show of hands and the election was always conducted by the Revenue Divisional Officer.

Term: The term of office for the members of the Irrigation Panchayat was 3 years, but for the last 13 years, there were no elections due to war and the same old bodies were in power.

[564] **Caste Composition**: The majority was always of non-Brahmins, more than of Brahmins. There was no system of reservation of seats or ex-officio membership as in the case of the Village Panchayats.

651 312 **B. Finance**: This was constisted of meagre Government grants supplemented in a few cases by the small proceeds from sale of grass, etc. The Government of Madras had made the following sanctions to the Irrigation Panchayats:

1.	Kovvada Channel	... Rs.	30-0-0
2.	Yendaganda Channel	... „	30-0-0
3.	Aya Bhimavaram Channel I.	... „	60-0-0
4.	„ „ Channel II.	... „	60-0-0
5.	Bhaskararao Channel	... „	20-0-0
6.	Cherukumilli Channel	... „	20-0-0
7.	Kampli Irrigation Panchayat in Bellary		nil.

As regards the income of the Irrigation Panchayats, they did not have any other sources than the grants of the Revenue Department annually as mentioned above; and these were inadequate. Besides these, the Panchayats got some income from the sale of grass on canal bunds, whenever that source was available, but this was possible only in the Circars and not in the Ceded Districts. The actual expenditure was generally in excess of finance and the gap was usually filled in by subscriptions voluntary and methodical. Brahmanayeleru Irrigation Panchayat in Anantpur collected at the rate of Re. 1/- per acre on wet cultivation and as. 4 per acre on dry cultivation in its area.

312 652 **C. Functions**: The income of the Irrigation Panchayats was inadequate to meet the cost of their functions which were generally the same as Bhimavaram and Cherukumilli Irrigation Panchayats. Details of expenditure for these were as below.

Details of Expenditure of Bhimavaram Irrigation Panchayat 312 652

Year	Particulars	Rate per Kunta as.	Amount Rs. as. p.
1927	Digging charges ...	2	140-0-0
1928	Digging channels ...	2	128-0-0
1929	Digging channels ...	3	109-2-0
1930	-do- ...	-do-	81-12-0
1931	-do- ...	-do-	57-14-10
1932	-do- ...	1½	48-0-0
1934	-do- ...	1	62-3-0
1941	-do- ...	1½	160-0-0
1944	-do- ...	3	215-0-0

Same was the case in Cherukumilli Irrigation Panchayat as indicated below:

Date	Particulars	Amount Rs. as. p.
3-11-1940	Opening Balance ...	302- 6-8
	Postage charges ...	5- 0-0
	...	
8-11-1940	Costs for digging the channel ...	65-10-0
20- 5-1943	Sell of avenues ...	9-12-0
22- 3-1943	Digging channels ...	98- 0-0
23- 3-1944	Cartage charges ...	105- 1-0
12- 7-1946	Grass expenditure ...	94- 0-0
	Balance	146 -8-0 ,

While in the case of Bhimavaram, the annual revenue grant was Rs. 60; in the case of Cherukumilli it was only Rs. 20. The expenditure that was being incurred by the irrigation Panchayats was far in excess of their income, and the excess money was being collected from the individual ryots as private subscriptions for the improvement of the irrigation channels. This was the case with regard to all the Irrigation Panchayats in West Godavari. 312 657 651

In Anantapur, Brahamanayeleru Irrigation Panchayat professed to be the oldest and best. It collected irrigation tax at the rate of Re. 1 per acre of wet crops and 4 as. per acre of dry crops. Kudimaramat (free labour contribution by the villagers) was in force and Irrigation Panchayat appointed Nirgantis at a pay of Rs. 13, though the 312 651

311 651 Panchayat for instance in Bayyavaram Forest Panchayat in Vizagapatam, the rate of grazing per cow was Re 0-6-0, per buffalo Re. 0-12-0 and per sheep Re. 0-3-0 and for fuel each chit for head-load was charged at only Re. 0-0-6.

The grazing rates in Bellary for instance again varied similarly from one Forest Panchayat to another. In Chigetheri Forest Panchayat whose extent in area was 2686.83 acres, the rates of grazing permits were Re. 0-5-0 per cow, Re. 0-10-0 per buffalo, and Re. 0-2-6 per sheep. In Haskanhal, the rates were Re. 0-6-0 per cow. In Kodattu the rates for cow, buffalo and sheep were Re. 0-6-0, Re. 0-12-0 and Re. 0-3-0, respectively.

[314] The income from minor forest produce also varied from one Forest Panchayat to another depending on the nature of the forest produce available, i. e. Tangedu, Avaram, Garualmia, Margosa, sandal-wood, Kasangaddi, Kluesklues, Tamarind, Mustard and the game like deer, peacock, dove, etc.

[316] Quarrying fees were collected in Panchayats like Bayyavaram in Vizagapatam and Betamcherla in Kurnool. Such examples were to be found even in Bellary.

Bayyavaram Forest Panchayats usually sold the fuel coups at a cost not less than Rs. 1000, remitting the same to the treasury. Of this only 10 per cent was given to the Panchayat. It sold fuel dead-woods at Re. 0-0-6 per head load, Re. 0-6-0 per cart-load, Re. 0-1-0 per shoulder-load etc., and levied quarrying fees of Re. 0-2-0 and Re. 0-1-0 per cart load of chisled and unchisled stone respectively.

Income from fuel coups was rarely seen except in Panchayats of the Ceded Districts as that of Bellary, e. g. Jaga the biggest toward Hospet and Dhemaketupalli near Hindupur, in Anantapur. Here the Government of the neighbouring four areas were keeping their wood in Government Depots. The ordinary dead wood was allowed to be sold as usual on the basis of permits.

311 652 One peculiar feature of the budget of the Forest Panchayats was the large balances that accrued from year to year. There was no systematic planning of expenditure for useful purposes by these Panchayats. Panchayats were responsible for the payment of watchers, pay and dress, maintenance and the protection of the reserves from damages of illicit grazing, fire, and theft of firewood and forest produce, the preservation of cairns, the cleanliness, orderliness, etc. Greater the extent of the Panchayat area, greater the number of watchers and greater consequently was the expenditure.

C. Functions: Table No. 24. 311

Watch: The appointment and pay of the watchers was usually left entirely to the discretion of the Forest Panchayat President and members. Very often the pay per month varied from Rs. 8 to Rs. 12, rarely a watcher was paid Rs. 20 or above. There were instances where he was paid only Rs. 6. 465

In Vizagapatam Bayyavaram Forest Panchayat maintained 3 watchers on a monthly pay of Rs. 10 each. In Pedapalli Forest Panchayat of the same district, there were watchers but each got Rs. 6 per month. In Gokivada Forest Panchayat of the same district the pay of the watcher was Rs. 8.

In Anantapur Dhemaketupalli Forest Panchayat paid Rs. 15 to each of its watchers. In Kurnool East Ramalkota Forest Panchayat paid one watcher Rs. 12 per month and another Rs. 14 p. m. In Jonnagiri, the watcher was paid Rs. 16 p. m.

In Bellary, the pay of the watcher similarly varied from one Forest Panchayat to another.

Lease Amount: The most important item of expenditure in the budget of the Forest Panchayats was the lease amount as it would be noticeable from the table. This depended partly on the extent of the forest area and consequently on the number of coups filled up. 311 652

After these two main items of expenditure i. e. the pay and dress of the watchers and the lease amount paid to the Government, what remained was not very often adequate to spend for the functions extended to the Forest Panchayats, as for instance, maintenance and repair of cairns, the preservation of fuel reserves, the protection of forest from illicit grazing, fire, etc. The paucity of funds was in general responsible for the unsatisfactory nature of the Forest Panchayats in most instances.

The working of the Forest Panchayats in the Ceded Districts was far superior to the working of the Forest Panchayats in any other part of the Presidency. There were of course various levels observable. 311

In Vizagapatam, for instance, they were notorious for their backwardness.

Plantation: Plantation of trees, development of nurseries, repairs of ponds and reconstruction of cairns were the duties which few Panchayats could either afford or care to undertake and finish. Accordingly we found some Forest Panchayats with good finances and doing good work, some with good finances and still doing bad work, 311 313

 [See p. 218, category 316.—Analyst]

ment of the Revenue Department. Administration of Venkatampalli, Sangina Malka. Durgam, Odepalli and Methola, etc. Forest Panchayats was under the village Munsifs and was pretty unsatisfactory. Moreover no separate administration and supervision reports were maintained by the supervisory staff to distinguish the consequences of the management by the Government. 311 656

Whenever a particular Forest Panchayat was transferred to the charge of the Government, the Panchayat was abolished and the village headman was automatically kept in charge of it. Thereafter, the moiety, the minor forest produce, the income from the fuel coups, etc. the receipts of the sale of dead wood and stone, the quarrying fees, all accrued only to the Government. When the administration of the Forest Panchayat was not satisfactory under an elected Panchayat, it could not be bettered under the village headman and this was proved by experience in every district.

D. Supervision and Control: The number of watchers in relation to the extent of the Forest Panchayat was everywhere thoroughly inadequate. To add to it, the members and the Presidents of the Forest Panchayats in most instances were litigant. In the Collectorate, the Revenue Divisional Officers and Forest Tahsildars were [illegible]nced in number. Forest Tahsildars were still only in the districts of Nellore, Chittoor, Kurnool, Bellary and Anantapur. Several instances of illicit browsing, cutting fuel coups unnoticed by the supervisory staff who could not always go through the whole of the forest area, etc. continued. The members of the Forest Panchayat sometimes willfully took away the supervisory staff from places where such ravages would be discovered. Some of the Forest Deputy Tahsildars in the course of their interviews observed that generally the members of the Forest Panchayat attempted to mislead them without allowing them to know the real facts of the situation. 311

PART III

Observations

A. Structure: Forest Panchyats in practice were constituted not on one Panchayat to one village basis, but on the basis of the forest area of contiguous villages. The membership varied from one Forest Panchayat to another according to hamlets and communities to be represented. Election was usually by show of hands. The electorate was of the cattle owners in the Forest Panchayat area.

B. Finance: The resources at the disposal of the Forest Panchayats were usually collected unleft, but the oft-repeated 311 652

311 662 complaint was that they did not always sell as many grazing permits as they ought to sell. Again there was no uniformity in the rates of the grazing fees or the incidence of the grazing area alloted. Large balances which went on accruing were usually left without being properly utilised. Some Panchayats did not sell the authorised number of grazing permits and thus lost legitimate revenue.

311 **C. Functions:** - If the small resources which were at the disposal of these bodies were almost all expended on the pay of the watchers and their dress, and on lease, very little was left over for other normal functions. To allow the watchers to be appointed by the Forest Panchayats and to keep them at the mercy of these bodies seemed to be a precarious affair as they were not given some protection. Their salaries varied from Panchayat to Panchayat according to the financial ability of each Panchayat. There were no rules laid down about the required qualifications or scale or service of these servants. Most of the Forest Panchayats were not able to undertake satitfactorily functions like: 1. the preparation of the fuel coups, 2. sale of the dead wood, 3. giving quarrying permits and 4. protecting the forest reserves from fires, goat browsing and illicit grazing. Even white washing the cairns, digging wells and ponds were done by very few Panchayats. Development of nurseries was a novel idea that was always catching the imagination of enthusiastic Panchayats only, while the rest were very indifferent in this respect. Sale of minor forest produce, barks, medicinal herbs, fire wood, timber and fuel coups, if regularly planned and worked out, would under normal circumstances yield a good revenue, but these resources were not being properly tapped.

Even the transference of these functions from elected Forest Panchayats to nominated village officials did not rather mean any improvement in the situation than the contrary because the village officials did not even keep the records of the inspection notes at the time of of their visits to the reserves. Consequently, there was much deterioration.

The Special Officer appointed to study the working of the Forest Panchayars in 1940 had observed in his report that the backwardness of most of these bodies was due to their slackness in issuing grazing permits and the failure of the Panchayat members to buy them. They were often found to be grazing their cattle without the necessary permits besides allowing their parties' in whom they were interested. He had suggested: 1. the abolition of the payment of the lease amount to Government, 2. increasing the incidence of grazing units from 3 to 6 acres, 3. better payment to the watchers to ensure efficient watching and supervision to avoid unnecessary felling and grazing, 4. appoint-

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Table No. 21—Data on Forest Panchayats in Madras State. (1930-1939)

Particulars regarding the number of Panchayats, the area under their charge and the rent payable by them to Government in each District

No.	District	1930-31			1931-32			1932-33			1933-34			1934-35		
		No. of Panchayats	Area sq. miles	Rent Rs.	No. of Panchayats	Area sq. miles	Rent Rs.	No. of Panchayats	Area sq. miles	Rent Rs.	No. of Panchayats	Area sq. miles	Rent Rs.	No.	Area sq. miles	Rent Rs.
1	Visagapatam	8	32·67	562	8	32·67	567	8	32·64	562	8	32·64	562	8	32·64	562
2	East Godavari	5	16·91	225	6	18·06	260	6	18·06	260	6	18·06	260	5	18·06	260
3	West Godavari	13	57·94	1985	13	59·43	1435	13	59·05	1440	13	59·36	1510	13	59·36	1385
4	Kistna	20	98·95	2384	20	98·57	2334	20	98·57	2234	20	98·51	2219	20	98·72	2219
5	Guntur	61	193·63	14085	60	193·63	12820	60	196·78	12968	60	196·39	12995	60	196·27	12518
6	Kurnool	25	143·72	5719	25	114·39	5661	25	148·83	5661	25	148·37	6038	24	130·67	5728
7	Bellary	101	485·20	11827	98	485·72	11908	98	485·72	11818	98	486·36	11818	98	485·72	11693
8	Anantapur	93	448·34	11922	92	452·91	12034	92	457·74	11952	92	457·43	11762	92	457·43	11712
9	Cuddapah	54	216·45	6053	54	224·07	6148	54	224·08	6063	54	224·08	6063	54	224·08	5983
10	Nellore	167	395·77	28362	155	394·46	27707	154	399·76	27524	154	399·39	27787	153	394·52	28435
11	Chingleput	66	112·57	10318	67	117·00	10412	67	117·00	10342	67	116·70	9848	67	116·83	9809
12	South Arcot	73	232·52	15714	68	222·50	15755	68	222·40	15615	64	222·55	15618	64	222·28	15618
13	Chittoor	73	318·42	9037	71	315·68	8742	72	315·66	8062	72	315·70	8177	72	315·66	7882
14	North Arcot	90	275·41	15525	91	277·63	15450	91	276·63	16479	91	277·55	17362	90	278·45	17188
15	Salem	42	158·27	7597	42	159·21	7363	42	159·21	7363	42	159·21	7363	41	159·21	7295
16	Coimbatore	21	60·73	3715	21	60·73	3715	21	61·73	3715	21	61·62	3715	21	58·62	4438
17	Trichinopoly	43	90·88	7353	41	90·88	5613	41	90·86	5601	42	90·44	5601	42	90·44	5601
18	Madura	21	41·65	2038	21	41·65	2026	21	41·81	2031	21	41·80	2031	21	41·80	2031
19	Ramnad	1	0·86	254	1	0·86	254	1	0·86	254	1	8·86	254	1	0·86	254
20	Tinnevelly	7	9·84	773	7	10·25	773	8	12·52	966	7	10·22	780	7	10·22	830
21	South Kanara	10	3·05	...	10	3·38	...	10	3·17	...	10	3·11	...	10	3·04	...
	Total	994	3383·78	155448	971	3403.78	150972	972	3423·12	151281	968	3420·41	152483	963	3395·08	151441

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(*Table No. 21—Contd*)

No.	District	1935-36			1936-37			1937-38			1938-39			1939-40		
		No.	Area sq. miles	Rent Rs.	No.	Area sq. miles	Rent Rs.	No.	Area sq. miles	Rent Rs.	No.	Area sq. miles	Rent Rs.	No.	Area sq. miles	Rent Rs.
1	Visagapatam	8	32·64	562	8	32·64	562	8	32·64	562	8	32·64	562	8	32·64	562
2	East Godavari	5	18·06	260	5	18·06	260	5	18·06	260	5	18·06	260	5	20·75	290
3	West Godavari	13	58·61	1385	13	58·61	1385	13	58·61	1385	13	58·61	1385	13	58·61	1385
4	Kistna	20	99·06	2219	20	99·06	2219	20	99·06	2219	20	99·06	2219	20	99·06	2219
5	Guntur	60	196·19	12438	61	195·59	12433	61	195·59	12424	56	175·01	10959	56	174·89	9461
6	Kurnool	24	130·61	12438	24	130·61	5698	24	130·44	5698	24	130·43	5598	24	130·44	5253
7	Bellary	99	490·52	11711	98	488·74	11591	95	474·04	11387	95	474·04	11212	95	474·04	11212
8	Anantapur	92	457·43	11712	92	457·44	11187	92	457·44	11262	92	457·44	11262	92	457·04	11212
9	Cuddapah	54	227·74	5773	54	227·75	5773	54	227·75	5823	54	227·75	5473	54	227·75	5408
10	Nellore	154	396·22	28677	154	391·49	28714	156	388·84	28734	156	394·85	28301	156	394·85	28248
11	Chingleput	67	116·81	9709	67	116·59	9679	67	116·62	9633	67	115·80	8923	68	110·36	8923
12	South Arcot	64	222·49	15538	67	222·50	15308	67	222·50	15408	67	222·40	14848	67	222·40	14848
13	Chittoor	72	315·70	7867	71	315·69	7802	71	315·69	7802	71	315·69	7637	71	315·69	7287
14	North Arcot	89	274·20	16738	89	274·21	16723	89	274·21	16596	89	274·21	16350	89	274·21	15403
15	Salem	41	153·67	7295	40	153·52	6992	39	147·56	6722	39	140·58	6776	39	139·69	5979
16	Coimbatore	21	58·62	4615	21	58·49	4640	21	58·56	4705	21	58·56	4852	21	58·56	4681
17	Trichinopoly	42	90·66	5586	42	90·58	5586	42	90·58	5586	42	90·58	5511	42	90·58	4896
18	Madura	21	41·77	2031	21	41·77	1976	21	41·77	2031	21	41·77	1961	21	41·77	1953
19	Ramnad	1	0·86	254	1	0·86	254	1	0·86	254	1	0·86	254	1	0·86	254
20	Tinnevelly	7	10·22	780	7	10·33	780	7	10·03	780	7	10·08	780	7	10·08	780
21	South Kanara	13	3·04	...	10	3·04	...	10	3·04	...	10	3·04	...	10	3·04	...
	Total	964	3395·12	150878	965	3386·57	149562	963	3363·04	149562	963	3341·46	145124	960	3336·74	140090

N. B.—The figure for 1939-40 includes figures upto June 30th 1940. There were no Panchayats in Malabar District.

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Table No. 24—Expenditure of the Forest Panchayats in Madras (Rs.)

No.	Name of the Village	District	Lease Amount	Pay of Watchers	Dress	Contingencies	Cairns Repairs	Ponds Repairs	Plantation Charges	Maintenance	Balance
1	Bayyavarm	Visagapatam	100	90	...	17	20	...	...	...	...
2	Pedapalli	"	127	120	...	3	...	...	...	...	...
3	Gokivada	"	20	64	...	115	...	...	...	...	405
4	Regupalem	"	100	200	...	1	...	...	...	...	...
5	Kalavalapalli	"	30	627	...	200	...	...	...	...	...
6	Yerravaram	"	20	110	...	1	11	...	...	2	234
7	Dhemaketupalli	Anantapur	165	540	60	15	40	5	...	...	1265
8	Sankargallu	"	...	...	...	...	...	...	...	...	...
9	Betamcherla	Kurnool	300	384	50	...	...	...	...	...	...
10	Jonnagiri	"	45	96	...	...	...	...	...	...	...
11	Gooty, Erragudero	"	260	264	...	36	2	...	...	...	...
12	East Ramalkotah	"	300	307	...	5	...	1	1	...	...
13	Jaggayapeta	Kistna	...	...	...	...	...	...	...	...	...
14	Bandar Forest	"	160	192	...	20	...	...	...	...	...
15	Balgoti	Bellary	51	240	30	5	5	40	...	...	721
16	Arekara	"	35	192	10	2	10	5	5	...	...
17	Hulikatti	"	43	156	10	30	10	5	10	20	...
18	Eligatteri	"	60	204	10	10	15	5	5	5	...
19	Harkanlal	"	63	132	5	5	5	5	...	...	...
20	Adivimakankara	"	30	80	...	5	...	...	...	...	...
21	Alagalivada	"	131	216	5	5	5	...	3	...	...
22	Uchangidurgam	"	60	160	15	5	4	...	...	...	...
23	Musavankalahal	"	70	168	5	15	5	...	...	...	...
24	Kodattu	"	41	236	40	5	3	20	...	...	...
25	Hydrada	"	126	294	20	1	20	...	...	...	...
26	Dasena Halli	"	55	108	10	5	5	5	...	...	...
27	Tagalkatti	"	110	92	5	5	2	...	...	...	...
28	Nagathibasapuram	"	144	288	12	18	144	7	7	...	...
29	Aravamahal	"	80	216	20	3	5	20	10	5	20
30	Kanchikari	"	64	216	20	4	10	10	10	5	...
31	Kanavatti	"	65	168	10	3	65	3	3	4	...
32	Halvagal	"	110	92	5	5	1	...	...	...	...
33	Kayakathi	"	168	10	3	40	65	3	4	...	...
34	Bandikara	"	35	216	20	220	250	250	17	...	...
35	Holgondi	"	65	66	1	...	...	...	...	...	..
36	Nenikathi	"	41	240	20	5	10	150	15	15	...
37	Salugoyi	"	130	288	20	3	5	300	20	...	...
38	Yallarthi	"	19	162	8	6	10	10	10	10	...
39	Rayadrug	"	...	...	...	...	...	...	...	...	...
40	Kanispuram	"	55	232	13	3	12	5	15	...	...
41	Vithalapuram	"	87	108	10	2	12	55	3	...	...
42	Nimbalgiri	"	85	240	7	2	20	100	5	5	...
43	Thimalgiri	"	90	110	...	13	...	...	...	...	...
44	Hospet	"	60	354	15	5	330	30	...	...	...
45	Metri	"	73	108	10	2	3	32	3	5	...
46	Gandigamanur	"	350	30	10	156	15	5	10	4	...
47	Venkatapuram	"	324	20	6	70	20	6	5	...	...
48	Dharmasany	"	112	18	5	115	...	...	...	...	...
49	Jagga	"	384	20	5	226	20	...	...	...	...
50	Dargi	"	192	20	2	170	20	...	...	...	...
51	Ingioti	"	...	...	...	...	...	...	...	...	...